GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Finance Department- Budget 2023-24- Comprehensive Budget Release Order (CBRO) & Budget Distribution – Orders – Issued.

FINANCE (BUDGET I) DEPARTMENT

G.O.Ms.No.45 **Dated:11-04-2023**

Read the following: -

1) G.O.Ms.No.59,Finance (Budget-I) Department, dated 30-03-2001
2) U.O. Note No. 29875-A/1283/A1/BG.I/2006, dated 25-11-2006
3) G.O.Ms.No.101,Finance(Budget-I) Department, dated 12-08-2015
4) G.O.Ms.No.14, Law Department, dated 31-03-2023.
5) G.O.Ms.No.33,Finance (Budget. I)Department, dated 31-03-2023

***

ORDER:

In the G.O 5th read above, the Andhra Pradesh Appropriation Act, 2023, constituting the demands for grants for the financial year 2023- 24, has been communicated to all Secretariat Departments & Heads of the Departments as the Budget Estimates.

2. To streamline budget management & facilitate timely availability of funds to the implementing agencies, Government have instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 3rd read above. As per this, the issuance of CBRO, is a pre-requisite to incur expenditure & requires the distribution of budget by the Chief Controlling Officers (CCOs) to the Sub-Controlling Officers (SCOs) & the Drawing & Disbursement Officers (DDOs).

3. All the Secretariat Departments & Chief Controlling Officers (HoDs) shall utilize the CFMS Budget Module to distribute the budget amongst the SCOs & DDOs for the approved 2023-24 Budget in accordance with the annual work plan, program priorities, monthly/quarterly fund requirement, etc., subject to guidelines provided in this order & submit the same to Finance Department.

4. The following principles shall govern the budget distribution.

a) The total Budget Distribution for four (4) quarters, under every head, shall not exceed 100% of allocated BE for the financial year.
b) The budget provision for any quarter under a particular HOA should not exceed 35% of total budget for that HOA, & upto end of 3rd quarter should not exceed 75%. To allow issuing of CBROs beyond these limits, proposals should be sent to the Finance Department with detailed justification to permit relaxation.

c) The HOAs with the following combinations are ordered to be operated in relaxation of budget control.

i. All DH/SDH under DH 010 – Salaries
ii. All DH/SDH under DH 040 – Pensions
iii. All DH/SDH under DH 020/021 to 024-Wages (with finance concurrence only)
iv. All DH/SDH under DH 060 – GIA Salaries (only cases migrated to HRMS Payroll, rest will operate as budget controlled)
v. All DH/SDH – under DH 070 – Work Charged Employees
vi. All DH/SDH under Arrear Pensions (090)
vii. All DH/SDH under Arrear Salaries (100)
viii. Fixed Travelling Allowance (110/114)
ix. Payment of Pleader Fees - DH/SDH 280/281
x. Payments to Home Guards - 280/282 (with finance concurrence only)
xi. Payments to Anganwadi Workers – 280/283
xii. Payments to Sanitation Workers – 280/285 (sanctioned posts only)
xiii. Honorarium to V.R.A's – 280/286 (sanctioned posts only)
xiv. Payments to Asha Workers -290/291(with finance concurrence)
xv. DH/SDH under DH 290/293 (payments to Village Volunteers)
xvi. DH/SDH under DH 290/294 (payments to Ward Volunteers)
xvii. Payments to Tribal Community Health workers –290/295(with finance concurrence only)
xviii. Payments to Gopalmitras -290/296 (with finance concurrence only)
xix. Honorarium/Lump sum Salary to Nominated Posts/Advisors-290/297 (with finance concurrence only)
xx. DH/SDH-300/301-Individual Contract Employees(against sanctioned post and with finance concurrence)
xxi. DH/SDH – 300/302- Other Contractual Services (sanctioned against vacant post and with finance concurrence)
xxii. DH/SDH-310/317- Ex-gratia- sanctioned on specific orders from case to case
xxiii. DH/SDH – 310/318 – Obsequies Charges
xxiv. 2014-00-114-00-SH(04)-280-289VN(honorarium to law officers)
xxv. 2052-00-090-00-SH(10)-280-289VN(honorarium to law officers)
xxvi. All HOAs under MH 2245 – Relief on Account of NaturalCalamities, except that of SMH80
xxvii. All HoAs under 2049 - Interest Payments
xxviii. All HOAs under MH 2071 – Pensions & Other RetirementBenefits
xxix. 2225-01-800-12-04-310-312 VN Expenditure pertaining to SC/ST Atrocities Act.
xxx. 2235-60-104-00-04-500-501VN-Expenditure relating to Booster Scheme
xxxi. 7610-00-800-00-04-001-000 VN–Expenditure relating to Employees Festival Advance
xxxii. DH/SDH combination 560/561 – Repayment of Borrowings.
xxxiii. DH/SDH-340/343 Stipends.
xxxiv. YSR Pension Kanuka (DH/SDH 900/901 to 911 & 940 to 943)

d) In respect of all Major & Minor works HOAs with Detailed Head HOAs of 270 & 530, the budget controls shall be observed at the level of HoD only without any further distribution to the DDOs. The bills under the works expenditure HOAs will be allowed as "DIRECT DEBIT" heads without any need for issue of BROs & CBROs upto the Budget provision. No bill shall be permitted to be uploaded when sufficient Budget is not available under the relevant Heads.

No work shall be executed unless sufficient Budget provision is available under the relevant HoA & the Executive Engineer concerned shall be held responsible for any deviation.

e) In respect of Centrally Assisted State Development Schemes under Group Sub-Head (GSH) 12 & corresponding Matching State Share provided under GSH 06, Budget will be released, through a specific Budget Release Order (BRO), only on receipt of the funds from Government of India & the concerned funding agency. In instances, where difficulty arises in payment of salaries in time to employees covered under Centrally Sponsored Scheme on account of non-issuance of BROs due to non- release of funds by Government of India, the concerned Departments are directed to send proposal in time for seeking advance release of the amount required towards salaries pending receipt of funds from Government of India. In such instances, the Finance (FMU) Departments shall issue funds under GSH 06 (State Share) in advance to meet the requirement of salaries. The Finance (FMU) Departments shall ensure to adjust the state share given in advance, while releasing the corresponding state share of the central share received from GOI.

f) As per the Article 211-A of AP Financial Code- Certificates of utilisation of the grants by the grantee in respect of the grants which are sanctioned for a particular subject should also invariably be furnished to the Accountant-General in the cases where accounts of the institutions are locally audited by the Accountant-General and also in the case of local funds whose accounts are audited by the Examiner of Local Fund Accounts.

To ensure timely submission of Utilization Certificates to Principal Accountant General by the concerned Grants-in-Aid institution, issue of CBROs will be regulated linking to uploading of a certificate issued by the Principal Accountant General regarding submission of Utilization certificates to the PAG as detailed below:

(i) 2nd quarter CBRO will be enabled only after uploading UCs for the grants given during the previous Financial Year.
(ii) 3rd quarter CBRO will be enabled only after uploading UCs for the grants given for the first quarter of the current Financial Year.
(iii) 4th quarter CBRO will be enabled only after uploading UCs for the grants given for the first two quarters of the current Financial Year.

g) The Detailed Head/Sub Detailed Head 130/133 Water and Electricity Charges are discontinued from Financial Year 2023-24. & shall be kept under new object heads viz.1) Water charges – 200/208 & 2) Electricity charges - 200/209

All Departments are informed that Budget for Electricity charges is provided only in Energy Department under DH/SDH-200/209 in FY 2023-24. The detailed operational guidelines shall be issued by the Energy Department.

h) Further, the Budget for Pleader fees (DH/SDH 280/281) & Honorarium to Law Officers (DH/SDH 280-289) is provided only in Law Department under during FY 2023-24. The detailed operational guidelines shall be issued by the Law Department.

i) The following HOAs are ordered to be operated as BRO items.
   (i) All Centrally Sponsored Schemes
   (ii) All EAP Schemes
   (iii) Finance Commission Grants
   (iv) DH/SDH - 510/512 - Purchase of motor vehicles
   (v) DH/SDH - 520/521 - Purchase of Machinery & equipment
   (vi) All DH/SDH under 800 - User charges
   (vii) New Schemes introduced in the Budget of 2023-24
   (viii) All DBT Schemes with DH – 900 except YSR Pension Kanuka

j) For all DH/SDH combinations of DH 900 except YSR Pension Kanuka, Finance Department will issue a BRO as per the beneficiary details furnished by the Village & Ward Secretariat Department to the Department implementing the scheme and as per the implementation calendar prescribed by the Government.

k) e-Procurement: the following orders shall be followed scrupulously.

   (i) All works & material procurement of Rs.1.00 lakh & above shall follow the guidelines issued vide G.O.Ms.No.2, Finance (Works &Projects-F7) Dept, dated 03-02-2014.
   (ii) APTS shall be responsible for obtaining Declaration of Budget Availability (DBA) from the concerned authority, in the prescribed format, before processing e-procurement proposals.
   (iii) The DTA/PAO/DWA shall ensure that e-Procurement is compulsory followed & bills put up in deviation of the G.O. are rejected.

l) Reverse Tendering procedure for procurement of Goods Services and works with a value of Rs.1.00 Cr and above should be adopted as per G.O.Ms.No.79, Finance (HR.V) Department, dated 25-08-2020.

m) For sanction of new works, the cumulative value of works including spill over commitments shall not exceed three times of Budget estimate for the corresponding Head of Account for that year as per the FRBM Act. For this purpose, the spill over commitments includes cost of the balance works, pending bills and work done but not paid shall be taken into consideration.

5. The following are the timelines for issue of Budget distribution:
   a) Uploading budget for FY2023-24 in CFMS portal : 12-4-2023
   b) Release to HODs/Commencement of Distribution : 12-4-2023
   c) HODs to complete Distribution & submit: : By 15-4-2023
   d) FMUs to issue CBROs: : By 15-4-2023

6. All the HODs & FMUs are advised to complete the activity as per the timelines to avoid delays in preferring the bills.

7. It may be noted that the Bills approved & audited in F.Y. 2022-23 but cancelled at the year-end as per the codal provisions are migrated to the year 2023-24 by the Finance Department, duly consuming the Budget under relevant HOAs in the BE 2023-24 as the 1st charge. In cases where sufficient budget is not provided in the F.Y.2023-24 under the Head of Accounts, the requisite additional budget is suo-moto provided by the Finance Department.

8. The HODs are required to distribute and plan the expenditure only to the extent of left over budget.

9. The CEO, APCFSS shall enable the budget distribution strictly in accordance with the guidelines issued in this order.

10. All Secretariat Departments/Heads of the Departments/Director of Treasuries & Accounts/ Pay & Accounts Officer/Directorate of Works Accounts/CEO, APCFSS are requested to follow these instructions scrupulously.

11. In case of any clarifications, the Departments/HoDs are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
All the Secretariat Departments
All the Heads of the Departments
All the District Collectors
The Principal Accountant General (A&E), AP, Vijayawada
The Principal Accountant General (Audit), AP, Vijayawada
The Director, Treasuries &Accounts, Mangalagiri
The Pay & Accounts Officer, Mangalagiri
The Director, Works Accounts, Mangalagiri
The Dy. Directors/ District Treasury Offices
The CEO, APCFSS, Mangalagiri.
Copy to:
All FMUs and Officers in Finance Department
OSD to Minister for Finance
The PS to Chief Secretary
The PSs to the officers in CMO
The PS to Spl. CS/Prl. Secy (HR)/Secretary (RM&FP)/ Secretary (B&IF)

//FORWARDED:: BY ORDER//

SECTION OFFICER